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Review of the efficiency of the administrative and financial functioning of the United Nations

Third progress report on the accountability system in the United Nations Secretariat

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the third progress report of the Secretary-General on the accountability system in the United Nations Secretariat (A/68/697). During its consideration of the report, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 18 February 2014.

2. In his third progress report, the Secretary-General provides information on the following aspects of the accountability system: (a) International Public Sector Accounting Standards and Umoja; (b) results-based management; (c) enterprise risk management; and (d) other initiatives to strengthen accountability.

II. International Public Sector Accounting Standards and Umoja

3. In his report, the Secretary-General states that the implementation of the International Public Sector Accounting Standards and Umoja is strengthening the accountability of the Organization in the areas of results and performance, governance and oversight and better management and administration. The two business transformation initiatives are expected to increase the availability of timely and complete information, thereby enabling faster decision-making and providing for better service delivery through improved planning and implementation of activities and better measurement of results (see A/68/697, para. 15).

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4. The Secretary-General indicates that the adoption of the International Public Sector Accounting Standards will strengthen accountability through better performance analysis and management and improved governance and oversight, including by introducing accrual accounting, which requires more financial transactions to be recognized or disclosed, and by instituting annual, instead of biennial, financial reporting. The Secretary-General states that Umoja will enhance accountability and transparency, including through more integrated management processes, increased transparency and more effective risk management, consistent interpretation and application of all regulations, a cohesive and fully integrated information and communications technology strategy, and improved audit processes (ibid., paras. 16-19). **The Advisory Committee notes that the International Public Sector Accounting Standards and Umoja are expected to bring about transformational change to the functioning of the Organization, and intends to assess their effect on enhanced accountability and transparency in future reports.**

III. Results-based management

5. In paragraphs 5 and 6 of its resolution 67/253, the General Assembly requested the Secretary-General to start implementing the results-based management framework in a phased manner, including by developing an action plan, and also requested him to refine the framework by taking into account related lessons learned, the shift in focus of the Organization from the delivery of outputs to the delivery of results, and the views of relevant bodies.

6. In paragraph 21 of his report, the Secretary-General indicates that a working group on results-based management was convened to devise the means of fulfilling those requests. He also states that, while the Secretariat will make every effort to implement the recommendations according to a phased approach, some of the recommendations will require additional resources. For that reason, the proposed time frame for implementation is two consecutive bienniums, namely, 2014-2015 and 2016-2017.

7. Paragraph 22 of the report contains the findings and recommendations of the working group, including the following:

(a) The Secretary-General should lead a high-level advocacy and outreach campaign to emphasize to senior managers and staff the need for the Organization to focus more on the achievement of clearly defined results;

(b) The Management Performance Board should emphasize the joint assessment of institutional performance and the performance of individual senior managers;

(c) Training courses should be organized on the preparation of logical frameworks tailor-made to individual departments and offices, as well as on programme monitoring and reporting in the Secretariat and on evaluation methodologies and techniques;

(d) Guidelines and training on results-based management should be developed, as well as a results-based management manual and an e-learning tool on results-based management.

8. In paragraphs 24 to 29 of the report, the lessons learned in the implementation of results-based management are described, including the need for resources, the difficulty of promoting a system of incentives in the Organization and the need for training at all levels for senior management and staff. In paragraphs 30 to 35, the Secretary-General indicates that the key challenges, such as embedding and institutionalizing results-based management and building a culture of results, are organizational and behavioural, rather than technical. **The Advisory Committee looks forward to reviewing the results of the implementation of the working group's recommendations.**

IV. Enterprise risk management

9. In paragraphs 40 to 45, the Secretary-General indicates that the enterprise risk management function has focused on the implementation of the first Secretariat-wide risk assessment, including the identification of preliminary risk areas, prioritization of the risk areas initially identified and definition of potential risk response strategies. The preliminary results of the assessment will be presented to the Management Committee in the first quarter of 2014. After the Committee has arrived at a common understanding of the risks and their criticality, the responsible managers in the different areas of the Organization will define comprehensive risk treatment and response plans. The enterprise risk management function will monitor progress and periodically report to the Committee.

10. The Advisory Committee notes that, in his report on progress in the implementation of the organizational resilience management system, the Secretary-General states that an interdepartmental and inter-agency working group was established, which produced an operational risk management model for emergency management, based on the security risk management model. The model was adapted for application to wider emergency management. The framework outlines the governance mechanism, key definitions, stakeholders, the operational risk model and workflow and the risk treatment plan (see A/68/715, paras. 23 and 24). **The Committee notes that, in the implementation of the organizational resilience management system, an operational risk management model for emergency management has been developed, which could provide an example for enterprise risk management.**

V. Strengthening accountability

A. Senior managers' compacts

11. In his third progress report (A/68/697), the Secretary-General indicates that the Management Performance Board streamlined the 2014 senior managers' compact template by focusing on the top five programmatic priorities of each senior manager and the Umoja and International Public Sector Accounting Standards projects. The Board also limited the categories of standard managerial indicators to those related to human and financial resources management and the implementation of oversight body recommendations. The changes would shift focus to a more strategic, results-oriented approach. The Board also decided to add one new human resources management indicator related to the Performance Management and Development

System, and intended to conduct a mid-year review of senior managers' progress towards meeting the targets in their compacts. The report also indicates that senior managers' performance on the standard managerial indicators in the compacts continues to be mixed. For example, satisfactory performance on the indicator related to recruiting female staff in all categories improved from 76 per cent in 2011 to 87 per cent in 2012 but declined from 38 per cent in 2011 to 27 per cent in 2012 on the indicator related to recruiting female staff at the P-5/D-1/D-2 categories (ibid., paras. 49 to 52).

12. By paragraph 9 of its resolution 67/253, the General Assembly requested the Secretary-General to consider placing the compacts in the public domain. Paragraph 56 of the report explains that, in order to balance the competing demands for transparency on the one hand and the complex managerial dimensions on the other, the Management Performance Board recommended, and the Secretary-General agreed, to maintain the current practice of publishing the compacts and performance assessments of senior managers on the intranet of the Secretariat (iSeek) but not on its external website.

13. In paragraphs 59 and 60 of his report, the Secretary-General indicates that current reforms to the performance management system focus primarily on strengthening the role of senior management, dealing effectively with underperformance and recognizing and awarding high performance. In this regard, a draft awards and recognition paper has been developed by the Staff Management Committee Working Group on Performance Management and Development. It is based on the experience of a broad range of organizations that have been successful in recognizing and awarding strong performance and is primarily intended to foster a culture of appreciation.

14. **The Advisory Committee recalls its previous observations that the senior managers' compacts are an instrument for accountability and reiterates that senior managers have a special responsibility to set the appropriate tone and to model exemplary conduct for the staff in their respective areas (see A/67/776, para. 24). In particular, senior managers and heads of departments are responsible for accurately reflecting organizational mandates and for ensuring that such mandates are implemented throughout their departments. The Committee further expects that the mixed performance by senior managers on the standard managerial indicators in the compacts will be addressed, and looks forward to reviewing the matter in the context of its upcoming report on human resources management.**

B. Accountability in field missions

15. With respect to managerial and personal accountability in field missions, the Secretary-General states that the Organization has implemented the integrated conduct and discipline framework, with a particular focus on the strengthened programme of action for sexual exploitation and abuse (see A/68/697, para. 68). **The Advisory Committee emphasizes the importance of full implementation of the zero-tolerance policy of the Organization against sexual exploitation or abuse.** The Committee will make further observations in that regard in the context of its next report on cross-cutting issues related to peacekeeping operations.

16. According to the Secretary-General, the action plan for managerial and personal accountability in field missions also includes a review of letters of representation and the introduction of risk management practices into "pilot" areas (see A/68/697, para. 75).

C. Ethics and accountability

17. The report also provides information on the activities of the Ethics Office, which to date has focused primarily on individual integrity risks, including the financial disclosure programme, although it is increasingly consulted on institution-wide integrity risks that can arise in connection with major initiatives. Its ongoing efforts include an independent review of the existing policy on protection against retaliation and consultations on ways to enhance the reporting of observed misconduct by staff (see A/68/697, paras. 76 to 81). **The Advisory Committee reiterates its observations regarding the role of the Ethics Office in ensuring full compliance with the requirements of the financial disclosure programme and the importance of taking timely action to impose appropriate measures in all cases of non-compliance with the programme (see A/68/523, para. 32). The Committee intends to review the situation in its next report on the activities of the Ethics Office, within the context of its upcoming report on human resources management.**

D. Accountability in procurement

18. In his report, the Secretary-General provides information on recent initiatives taken to strengthen accountability in the procurement process, including the development of a revised matrix for the delegation of procurement authority for United Nations Headquarters; the introduction of a new matrix for the delegation of procurement authority for mission staff; the development of a revised Supplier Code of Conduct; the provision of online procurement training courses; the development of several key performance indicators to monitor sole source awards and ex post facto cases and to assess performance and adherence to envisaged timelines; and the implementation of additional key performance indicators subsequent to the full implementation of Umoja (see A/68/697, paras. 88-93).

E. Accountability for mismanagement and improper decisions

19. Regarding accountability for mismanagement and improper decisions, the Secretary-General states that, from 1 July 2012 to 30 June 2013, a total of 43 disciplinary measures were imposed. Of those cases, 12 (28 per cent) concerned fraud/misrepresentation and 11 (26 per cent) concerned theft/misappropriation (see A/68/697, para. 95).

F. Performance appraisal system

20. The Advisory Committee recalls that, in its previous report on accountability, in reviewing information on the 2011-2012 performance cycle, it stated that an appraisal system that rates only 1 per cent of staff as underperforming or requiring

improvement lacks credibility. The Committee also recalls that it considered the successful addressing of that fundamental weakness to be a prerequisite for putting in place a viable system of rewards and sanctions, and that such a system was essential to the creation of a culture of accountability and responsibility (see A/67/776, paras. 27 and 29). Upon enquiry as to performance for the 2012-2013 cycle, the Committee was informed that 87 per cent of staff had completed performance appraisals, of which 0.9 per cent had received the rating of "partially meets performance expectations" and 0.1 per cent had received the rating of "does not meet performance expectations".

21. **In the light of the continued low percentage of staff rated as underperforming or requiring improvement for the 2012-2013 performance cycle, the Advisory Committee reiterates its concerns regarding the credibility of the appraisal system and the need for a viable system of rewards and sanctions. The Committee notes that 13 per cent of staff have not completed performance appraisals for the 2012-2013 cycle and expects all staff to complete their performance appraisals within each performance cycle. Considering that the Office of Human Resources Management is currently undertaking a review of the performance management system, the Committee will await the results of that review and follow up on the issue in the context of its upcoming report on human resources management.**

22. In that regard, the Advisory Committee also recalls that the Board of Auditors, in its report on United Nations peacekeeping operations for the 12-month period from 1 July 2012 to 30 June 2013, noted a number of examples where the Performance Management and Development System was not being used as intended, including staff being awarded an incremental step increase in pay in 2012/13 when their appraisal in 2011/12 had not been completed. The Board recommended that the Administration: (a) continue to monitor and expedite the appraisal of staff in all missions; and (b) strengthen the linkage between performance in appraisals, accountability for delivery and reward and recognition (see A/68/5 (Vol. II), paras. 94-96). **The Committee concurs with the recommendation of the Board. In particular, the Committee is of the view that the link between performance in appraisals and rewards or sanctions should be strengthened for all United Nations staff.**

VI. Other issues

23. The Advisory Committee recalls that, in paragraph 7 of its resolution 64/259, entitled "Towards an accountability system in the United Nations Secretariat", the General Assembly stressed, as one of the essential components of accountability, the importance of compliance with the Charter of the United Nations, its resolutions and the regulations and rules.

24. In that regard, the Advisory Committee notes the respective roles and responsibility of the different organs of the Organization, as set out in the relevant rules. Most recently, in its resolution 68/246, the General Assembly reaffirmed that the Fifth Committee was the appropriate Main Committee of the General Assembly entrusted with responsibilities for administrative and budgetary matters. The Advisory Committee is a subsidiary organ of the General Assembly and its functions include examining and reporting on the budget submitted by the Secretary-General to the

General Assembly, and advising the General Assembly concerning any administrative and budgetary matters referred to it (see General Assembly resolution 14 (I)). The Standards of Conduct for the International Civil Service provide that international organizations are constituted by member States, and their secretariats have the responsibility for providing services to them. The main function of the secretariat is to assist legislative bodies in their work and to carry out their decisions, including providing factual information and technical advice or assistance (see A/56/30, annex II, paras. 23 and 24).

25. The Advisory Committee observes that the Secretary-General has recently utilized recommendations of the Committee that have not been endorsed by the General Assembly as justification for his proposals, such as in his report on the updated financial position of closed peacekeeping missions as at 30 June 2013 (see A/68/666, para. 20).

26. **Bearing in mind the relevant resolutions setting out the distinction between the legislative decision-making functions of the General Assembly and the advisory functions of the Advisory Committee, the Committee underscores that its recommendations that have not been endorsed by the Assembly should not be cited as justification for the proposals of the Secretary-General. In that regard, the Committee recalls that, in the context of cross-cutting issues related to peacekeeping operations, the General Assembly stressed that it has the sole authority to approve the implementation of recommendations of the Committee (see resolution 64/269, sect. I, para. 2). The Committee also stresses that it is important that the Secretariat abide by all relevant rules and regulations in the performance of its functions.**

VII. Conclusion

27. During the hearing of the Advisory Committee on the report of the Secretary-General, the representative of the Secretary-General requested that accountability reports be submitted on a biennial basis, rather than the current annual basis, to allow for more time to implement more complex initiatives and permit the progress reports to be more substantive in content. The Committee recalls that it previously recommended against a similar request (see A/67/776, para. 6), and the General Assembly agreed with the recommendation (see resolution 67/253, para. 11). **The Committee considers that, in the light of the important ongoing initiatives under the accountability system and expected upcoming developments, current annual reporting arrangements should be maintained.**

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Comprehensive review of the whole question of peacekeeping operations in all their aspects

Strengthening of the United Nations system

Review of the efficiency of the administrative and financial functioning of the United Nations

Civilian capacity in the aftermath of conflict

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee has considered the report of the Secretary-General entitled "Civilian capacity in the aftermath of conflict" (A/68/696 and Corr.1-S/2014/5 and Corr.1). During its consideration of this report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 11 February 2014.

2. The Advisory Committee recalls that the civilian capacity initiative has its origins in a report on peacebuilding issued in 2009, in which the Secretary-General called for a review of how to broaden and deepen the pool of civilian experts to support the immediate capacity development needs of countries emerging from conflict (A/63/881-S/2009/304, para. 68). The Secretary-General subsequently formed an independent Senior Advisory Group to examine different aspects of the subject. The Group submitted its report in January 2011 (A/65/747-S/2011/85), and the Secretary-General issued his preliminary views on the Group's findings in August 2011 (A/66/311-S/2011/257).

3. The General Assembly, in paragraph 2 of its resolution 66/255, requested the Secretary-General to submit a report in 2012 on the measures outlined in his report on civilian capacity in the aftermath of conflict, as well as on the development of further initiatives for consideration by Member States in the General Assembly and its subsidiary bodies, including, in particular, the Special Committee on Peacekeeping Operations and the Fifth Committee.

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4. The second report of the Secretary-General (A/67/312-S/2012/645) was prepared pursuant to that request. The Advisory Committee's observations and recommendations thereon are contained in document A/67/583. **The Committee notes that since then, the General Assembly has twice decided to defer consideration of both the report of the Secretary-General and the related report of the Committee, most recently by its decision 68/549, in which consideration was deferred to the first part of the resumed sixty-eighth session.**

5. In his most recent report, the Secretary-General provides updated information on and clarifications of different aspects of the initiative. Upon enquiry as to why the Secretary-General was coming forward with a new report when the consideration of his previous report had been twice deferred and was still before the General Assembly, the Advisory Committee was informed that he had decided to proceed with the report to provide updated information on critical issues that had been raised during informal consultations. According to the Secretary-General, the latest report is submitted in line with rule 70 of the rules of procedure of the Assembly, under which the Secretary-General may at any time make a written statement to the Assembly concerning any question under consideration by it.

6. In its previous report, the Advisory Committee observed that the report of the Secretary-General had been directed to multiple audiences and would be considered in different intergovernmental forums, as stipulated in General Assembly resolution 66/255. It noted that the Committee's own consideration of the previous report had preceded the deliberations of those bodies. The Committee also recognized that the initiative encompassed several different work streams that had administrative and budgetary implications. In its previous report, the Committee offered its preliminary advice on those aspects of the report of the Secretary-General in an effort to ensure compliance with the regulatory framework of the Organization while the Secretary-General further developed the initiative (A/67/583, para. 5). In the present report, the Committee makes additional observations and recommendations, where pertinent, based on the updated information provided in the latest report of the Secretary-General.

7. **The Advisory Committee notes that the General Assembly, by deferring both the report of the Secretary-General and the Committee's report thereon, did not conclude its consideration of the Secretary-General's proposals or of the observations and recommendations contained in the Committee's earlier report. The Committee also recalls that in the context of cross-cutting issues relating to peacekeeping operations, the Assembly has the sole authority to approve the implementation of recommendations of the Committee (see resolution 64/269, sect. I, para. 2).**

8. **In this context, therefore, the Advisory Committee reiterates all of its previous observations and recommendations on the proposals contained in the earlier report of the Secretary-General so that the General Assembly has an opportunity to examine them in conjunction with the observations and recommendations contained in the present report**. For simplicity and ease of reference, the structure of the present report follows the previous report of the Committee, with general views expressed in section II and specific comments dealing with national ownership, partnerships and expertise, and financial and managerial agility in sections III, IV and V, respectively.

II. General observations and recommendations

9. As indicated above, in its previous report, the Advisory Committee recognized that the civilian capacity initiative encompassed several different work streams that had administrative and budgetary implications. The Committee further noted that different elements contained in the previous report of the Secretary-General remained conceptual in nature and did not outline precise programmatic, administrative and budgetary implications. In addition, the Committee emphasized the need for the Secretary-General to ensure congruence with other ongoing reform efforts (A/67/583, paras. 5 and 6).

10. **The Advisory Committee reiterates that the different elements described in the context of the civilian capacity initiative and the related reports thereon do not outline precise programmatic, administrative or budgetary implications, including in the most recent report of the Secretary-General (A/68/696 and Corr.1-S/2014/5 and Corr.1). Following its consideration of that report, it is still not clear to the Committee what would be the specific administrative and budgetary implications of the conclusions drawn in paragraphs 19-33, particularly with respect to the content, timing and sequencing of United Nations budgets.**

11. **In addition, the Advisory Committee recalls that the General Assembly has stressed that proposals to amend the format of the programme budget and the biennial programme plan are subject to review and prior approval by the Assembly (see resolution 66/257, sect. II, para. 3).**

End-state vision, project benchmarks and organizational linkages

12. In its previous report, the Advisory Committee expressed the view that further efforts were needed to develop a clear vision of the desired end state for the civilian capacity initiative, along with a clearer set of timelines, activities and deliverables, as well as a more precise identification of entities responsible for delivering the expected outcomes (A/67/583, para. 9). The Committee noted that more attention should have been given to defining the precise scope of the responsibilities and accountabilities of the Secretary-General in this regard, thereby enabling greater measurability of progress and more focused reporting thereon (ibid., para. 12).

13. The Advisory Committee also noted that the Secretary-General had not clearly defined the scope of the civilian capacity initiative nor did his report make clear linkages with actions or aspects that were already under way within other existing work streams. The Committee was of the view that the Secretary-General had not set out in any detail how the proposals of the civilian capacity initiative dovetailed with existing capacities, systems and structures across the Secretariat and the broader United Nations system or with other reform initiatives approved by the General Assembly (ibid., para. 11). The Committee also recommended that future reports of the Secretary-General include information on work under way within the Secretariat and the United Nations system that would complement and further the aims and objectives of the civilian capacity initiative (ibid., para. 12).

14. In terms of the scope of the civilian capacity initiative, the Secretary-General states in his current report that efforts will focus on those areas where, in his view, there is both a demonstrated potential to deliver results and a need to consolidate

and strengthen support. He states that the three areas of focus will be to: (a) improve support for institution-building grounded in national ownership; (b) broaden and deepen the pool of civilian expertise for peacebuilding; and (c) enhance regional, South-South and triangular cooperation (A/68/696, summary).

15. In addition, the Secretary-General states that efforts to develop a more systematic and coherent United Nations response to delivering institution-building results will henceforth be incorporated within existing organizational structures and business processes in order to provide clear accountability. Consequently, the stand-alone team in place since the outset of the initiative will end its work by June 2014 (ibid.). Upon enquiry, the Advisory Committee was informed that the Special Adviser seconded from the World Bank to provide advice on the initiative would return to her post at the Bank in April 2014. The Committee was also informed that the responsibility for the initiative until its end in June 2014 rested with the Chef de Cabinet in her capacity as Chair of the steering committee providing oversight to the initiative. **The Committee notes the intention of the Secretary-General to phase out the stand-alone team.**

Project governance and sustainability

16. In its previous report, the Advisory Committee recommended that careful attention be given to how the aims of the civilian capacity initiative would be achieved in the long term, including whether the enhancement of existing organizational structures and the allocation of appropriate resources would be required, stressing that overlap or duplication of existing Secretariat or United Nations system structures should be avoided (A/67/583, para. 15). Upon enquiry, the Committee was informed that future outputs related to that initiative would be reported by those accountable departments through the regular processes to the General Assembly. The Secretary-General, in his current report, recommends strengthening Secretariat resources to carry out workforce planning and outreach (A/68/696-S/2014/5, para. 62). The Committee's related observations with respect to this recommendation are contained in paragraph 28 below.

17. Regarding the resources deployed for the civilian capacity initiative, the Advisory Committee previously indicated that the project was estimated to have cost approximately $3.1 million in voluntary resources for the period between March 2011 and September 2013 (A/67/583, para. 14). In the context of its review of the current report of the Secretary-General, the Committee was informed, upon enquiry, that the expected expenditure for the initiative to June 2014 amounted to an additional $667,000. In addition, in terms of whether the civilian capacity initiative would have any future implications for the regular budget of the Organization, the Committee notes the applicability of financial rule 103.4 (b), which states that voluntary contributions, gifts or donations that directly or indirectly involve additional financial liability for the Organization may be accepted only with the approval of the General Assembly. **In this connection, the Committee recalls its previous recommendation that the proposed full cost implications of such initiatives, irrespective of the source of funding, be clearly presented to the Assembly (A/67/583, para. 15).**

III. National ownership

18. In its previous report, the Advisory Committee noted the efforts of the Secretary-General and United Nations system entities to strengthen national ownership in the development of civilian capacities in countries emerging from conflict and stated that it looked forward to receiving detailed progress updates on the development of guidance materials and principles in such contexts (ibid., para. 21).

19. In his latest report, the Secretary-General recommends that the General Assembly encourage the application of the lessons learned and the measures described in paragraphs 19-33 of the report (A/68/696-S/2014/5, para. 34). More specifically, the Secretary-General refers to the need for better alignment between the different planning and budgeting instruments within the United Nations and those in national decision-making cycles (ibid., paras. 26-28). He cites as a specific example the recent situation in Libya, and outlines the difficulties in the planning and timing of United Nations support to coincide with the requests, pace and absorptive capacities of national institutions.

20. In terms of whether the Secretary-General is proposing any concrete administrative or budgetary measures with respect to the planning and budgeting processes, the Advisory Committee was informed, upon request, that consistent and timely information was required on how national processes may affect the envisaged programme of work for United Nations field missions and the proposed deployment of resources for institution-building results. The Committee was also informed that this information would lead to more explicit references to national decision-making cycles in some budget documents but would not necessarily change how field missions manage their budgets during the budget cycle. In addition, this information would help to ensure that planning to support national institution-building strategies would be carried out on an ongoing basis and would provide the General Assembly with more timely, complete and consistent information on nationally driven changes that could affect the proposed deployment of resources for institution-building results. **It is not clear to the Committee what impact, if any, this proposal would have on the Organization's current budgetary and planning procedures, practices and format (see also paras. 10 and 11 above).**

21. In his report, the Secretary-General also stresses the importance of clearly describing the mix of inputs required in support of institution-building objectives, including through various types of personnel and operational costs, within approved financial levels. The Secretary-General states that supporting evolving national requirements requires the ability to adapt the mix of civilian skills to respond to needs. He adds that any redeployment of financial resources to accommodate a change from the originally planned volume of resources would be carried out in compliance with the established policy for the administration of allotments (A/68/696, paras. 27 (c) and 28).

22. **The Advisory Committee notes that the Secretary-General currently reflects national institution-building objectives in formulating mission budget proposals, as well as the appropriate combination of proposed resources for the fulfilment of those objectives in cases where institution-building is an authorized component of a particular mission's mandate. The Committee points out that there is nothing within the current authorized financial and**

budgetary framework that precludes a proposal for either staff or non-staff resources in support of national institution-building in the context of the General Assembly's consideration of individual mission budget requests.

23. In this connection, the relevant policy provisions for the proper administration of allotments in the case of peacekeeping missions is contained in an internal memorandum of 2002 from the Controller to the Chief Administrative Officers of peacekeeping missions (A/67/583, annex). **The Committee stresses the importance of focusing efforts on proper planning processes to ensure that the mandates emanating from the Security Council are reflected in the related budget proposals submitted to the General Assembly for its consideration and approval and that resource requirements are fully justified in order to minimize the frequency of redeployment during budget execution.**

24. The current report of the Secretary-General also refers to efforts to strengthen the planning and design of missions and indicates that this will include adaptations to descriptions in the narratives and planning assumptions contained in mission budget proposals in terms of mission activities and how they may adapt (A/68/696-S/2014/5, para. 27 (b)). **In this connection, the Advisory Committee recalls, in the context of its consideration of the financing of peacekeeping operations, its recommendation that the expected accomplishments and related indicators of achievement in the results-based-budgeting frameworks for peacekeeping operations reflect what can realistically be achieved by the mission itself and activities for which the mission can be held accountable (A/67/780, para. 5, and A/66/718, para. 10). The Committee notes that this recommendation is equally applicable to the expected accomplishments and related indicators of achievement for United Nations peacebuilding presences and the related budget documents submitted to the General Assembly for consideration and approval.**

25. In its previous report, the Advisory Committee stated that it looked forward to receiving specific proposals concerning the review of field service positions in peacekeeping missions and enhancing opportunities for local procurement. With respect to procurement, the Committee recalled that the underlying principles set out in financial regulation 5.12 should be observed and lessons learned by United Nations agencies, funds and programmes concerning field procurement were also to be given due regard (A/67/583, para. 21). The most recent report of the Secretary-General contains no reference to either of these matters. The Committee stands ready to offer further advice on field service personnel and field procurement in the context of its regular consideration of these matters under the relevant agenda items.

IV. Partnerships and expertise

26. In his previous report, the Secretary-General described the efforts to develop an online platform, CAPMATCH, as a step towards accessing a broader range of capacities and facilitating new partnerships. The purpose of the platform was to better match the demand and supply of specialized civilian capacities in countries emerging from conflict. In this connection, the Advisory Committee stated its belief that a more robust vetting procedure was needed to ensure that the United Nations would not be exposed to reputational risk through the use of a platform that was to be managed and sustained by the Organization. The Committee recommended that the General Assembly seek greater assurance that the entities participating in

CAPMATCH properly screened the capabilities and qualifications of the individuals being put forward for consideration under the auspices of the platform. The Committee also stated that it looked forward to receiving specific proposals on how exposure to risks could be appropriately mitigated through the application of suitable controls. Furthermore, the Committee stated that it looked forward to receiving a full-fledged proposal on the CAPMATCH initiative, its organizational location and servicing and resource requirements; prospective performance and development benchmarks, particularly in terms of securing participation from the global South; and provisions for ensuring adequate monitoring and oversight by the relevant United Nations intergovernmental bodies (A/67/583, paras. 23 and 24).

27. In his latest report, the Secretary-General summarizes the experience of the CAPMATCH pilot in paragraphs 36-39 (including box 3). Upon request, the Advisory Committee was provided with some additional statistics regarding the use of CAPMATCH. It was informed that as at 31 January 2014, 57 unique requests had been made using the platform, 85 per cent of which were initiated by United Nations Secretariat entities. Entities from 50 Member States were registered on CAPMATCH, approximately two thirds of which were from the global South.

28. Furthermore, the Secretary-General, drawing on the lessons from this pilot, indicates in paragraph 39 of his report that he intends to discard the idea of automated matching to broaden and deepen the pool of civilian capacities available to support institution-building tasks mandated to missions. In this connection, the Secretary-General indicates the importance of using the systems established by the Department of Field Support and the Office of Rule of Law and Security Institutions under the Department of Peacekeeping Operations to intensify outreach and to work within these structures and established selection processes. The Secretary-General, in paragraph 62 of the report, specifically recommends that the General Assembly support the strengthening, within existing resources, of the capacity of the Department of Field Support to carry out workforce planning and outreach. Upon enquiry, however, the Advisory Committee was informed that there was no specific proposal for funding in this regard. **The Committee notes the Secretary-General's intention to discard the automated matching systems and to use instead the existing systems of the Department of Field Support and the Office of Rule of Law and Security Institutions with respect to workforce planning and outreach.**

29. In his previous report, the Secretary-General referred to internal efforts within the United Nations system to establish a global focal point for the rule of law sector (police, justice and corrections) for post-conflict and other crisis situations (A/67/312, para. 37). In that connection, the Advisory Committee stated that it looked forward to receiving additional details on the concept of the global focal point system, its application and its potential to improve overall efficiency and effectiveness, including by avoiding duplication and overlap of functions and responsibilities (A/67/583, para. 26).

30. The most recent report of the Secretary-General provides some detail concerning the development of the global focal point in the rule of law sector (A/68/696-S/2014/5, box 1). The report states that strengthened internal cooperation has been achieved in providing constitutional assistance and support for inclusive political processes. In the case of economic revitalization, it is indicated that efforts will be pursued through future partnership work (ibid., para. 11). **On the basis of the information provided to the Advisory Committee, it is not possible to assess**

whether the proposed global focal point system has improved overall efficiency and effectiveness, including by avoiding duplication and overlap of functions and responsibilities.

V. Financial and managerial agility

A. Planning and budgeting

31. In his previous report, the Secretary-General indicated that changes in the mix of capacity were sometimes needed to support mandated tasks in dynamic field settings (A/67/312-S/2012/645, para. 50) and that heads of mission should monitor more actively the appropriate mix and type of capacity required over the different stages of life of a mission. At the time of its consideration of the previous report, the Advisory Committee was informed that the Secretary-General was not proposing any specific regulatory or procedural changes. In its previous report, the Committee had requested that the Secretary-General explain more clearly how heads of mission were actually exercising flexibility in terms of changing the mix of civilian capacity. It had also emphasized the importance of striking an appropriate balance between the current delegated authority and requisite budgetary discipline, accountability and internal control. Furthermore, the Committee had noted the need for appropriate reporting thereon in the performance reports of the respective missions and recommended that the General Assembly keep this matter under continuous review (A/67/583, para. 29).

32. During the consideration by the Advisory Committee of the most recent report of the Secretary-General, a question arose on budgetary flexibility and the mechanisms available to the Secretary-General. The Committee was informed that, although no specific proposals with respect to the administrative and budgetary frameworks and/or the mix of inputs required for specific United Nations missions were contained in the most recent report of the Secretary-General, periodic adjustments might be required in the composition of budgeted expertise, or responses to more or different specialized expertise than had been planned for, or a realization that a different combination of staff and non-staff expertise might be more effective (see also para. 21 above). The Committee's recommendations in this regard are set out in paragraphs 22 and 23 above. The Committee will also make related observations in its forthcoming reports on the recommendations of the Board of Auditors with respect to peacekeeping operations and on cross-cutting issues related to peacekeeping operations.

33. References were made in the previous reports of the Secretary-General and the Advisory Committee to the use of a standardized funding model for the first year of a new peacekeeping operation (A/67/312-S/2012/645, para. 52, and A/67/583, para. 30, respectively). **The Committee stresses that any proposed adaptation of the standardized funding model that might arise from the civilian capacity initiative should be submitted to the General Assembly for its consideration and approval**. The Committee intends to make further observations and recommendations with respect to the standardized funding model in its forthcoming report on cross-cutting issues related to peacekeeping operations.

B. Access to capacity

34. In its previous report on civilian capacity, the Advisory Committee recalled that the General Assembly, in its resolution 66/264, had endorsed the recommendation of the Committee for greater clarity concerning the applicable criteria for determining the use of Government-provided personnel or civilian staff. The Committee further noted the intention of the Secretary-General to develop guidelines, for the consideration of the Assembly in its review of the Secretary-General's overview report on peacekeeping operations, to govern the recruitment of such personnel to ensure a clear and consistent approach within the Secretariat. The Committee recommended that details concerning the number of Government-provided personnel and their nationalities, along with the missions at which they have been deployed, be provided and be included in future reports to the Assembly on this subject (A/67/583, para. 35).

35. The Advisory Committee recommended that the Secretary-General provide greater clarity on how Government-provided personnel differed from type II gratis personnel, which had been strictly regulated by the General Assembly under the provisions of resolutions 51/243 and 52/234, and other sources of civilian capacity, such as United Nations staff on temporary appointments and external consultants. The Committee also supported the proposal of the Secretary-General to provide a more transparent presentation of civilian capacity resources in this regard by disclosing costs related to the provision of such Government-provided personnel in the civilian expenditure category (ibid., para. 36).

36. In the most recent report, the Secretary-General indicates that he has adapted the budget presentations of individual mission budgets for 2014-2015 to include this category of personnel under the civilian personnel expenditure grouping (A/68/696-S/2014/5, para. 14). **The Advisory Committee recognizes that the change in presentation is consistent with a previous recommendation of the Committee. However, as indicated in paragraph 7 above, the Committee also stresses that the General Assembly has the sole authority to approve the implementation of recommendations of the Advisory Committee.**

37. The Secretary-General indicates that the draft guidelines on the use of Government-provided personnel have been developed (ibid.). The Advisory Committee was provided, upon request, with a copy of the updated draft guidelines. The Committee was informed that an earlier version had been made available to the Fifth Committee, as well as details concerning the differences between Government-provided personnel and type II gratis personnel, during the sixty-seventh session of the General Assembly.

38. During its consideration of the most recent report of the Secretary-General, the Advisory Committee sought clarification concerning the regulations that govern the use, selection and deployment of Government-provided personnel. The Committee was informed that such personnel held the legal status of experts on mission. The regulatory framework governing such experts stems from General Assembly resolution 56/280, in which the Assembly adopted the Regulations Governing the Status, Basic Rights and Duties of Officials other than Secretariat Officials, and Experts on Mission. The Committee was informed that this modality was typically used for United Nations police and military advisers or experts (other than staff officers) as well as corrections and justice advisers. The Committee was also

informed that the draft guidelines, currently under development and referred to in paragraph 37 above, conform to the proposals on emoluments for civilian personnel provided by Governments proposed by the Secretary-General in his report on the use of civilian personnel in peacekeeping operations (A/45/502), which was subsequently endorsed by the Assembly in its resolution 45/258. More recently, in its resolution 67/287, the Assembly stressed that Government-provided personnel were not a substitute for staff. The Assembly requested the Secretary-General to ensure that the use of that modality was in line with relevant results-based budgeting frameworks and to provide justification when the deployment of Government-provided personnel was envisaged to continue beyond one year.

39. In its comments on the use of civilian personnel in peacekeeping operations, the Advisory Committee noted that core civilian functions of a peacekeeping operation, including the political direction and the administration of an operation in the field in all its facets, must be performed by United Nations staff members (A/45/801, para. 32). **At this stage, the Committee believes that greater clarity is required in terms of the functions for which Government-provided personnel may be appropriate, as well as the proper reporting lines for such personnel, to ensure that they are acting in accordance with United Nations mandates. In this regard, the Committee recommends that the General Assembly provide updated guidance on the specific cases where the Assembly deems that Government-provided personnel could be suitable for the performance of specific functions. In addition, the Committee recommends that the Assembly ensure that the Secretary-General disseminates vacancy announcements seeking qualified applicants for such positions to all Member States.**

40. The Advisory Committee notes that further detail concerning the deployment of Government-provided personnel is contained in the most recent report of the Secretary-General on the overview of financing of United Nations peacekeeping operations (A/68/731, paras. 163-170). The Committee intends to make additional observations and recommendations concerning the use of Government-provided personnel in its forthcoming report on cross-cutting issues related to peacekeeping operations.

41. In his previous report, the Secretary-General referred to the issue of comparative advantage and the need to direct resources to the actors best equipped to carry out a mandated task. The Advisory Committee was of the view that the example cited at that time (the case of Timor-Leste) was more relevant to the challenges faced by the Organization in the transition of responsibilities and functions at the conclusion of a peacekeeping mission rather than being a compelling case of ensuring that resources are allocated to the actor best equipped to carry out the task. The Committee suggested therefore that the Secretary-General further develop his work to identify other examples in which the comparative advantage concept could be applied (A/67/583, para. 37).

42. In his current report, the Secretary-General indicates that efforts are ongoing to ensure that the United Nations presence in post-conflict countries delivers together and leverages differing comparative advantages across the full range of actors present in the aftermath of a conflict (A/68/696-S/2014/5, para. 23). The report makes general reference to examples of joint action between missions and United Nations country teams in Liberia, Libya, Mali and Somalia, however the Advisory Committee notes that few details are provided in terms of how the

comparative advantage concept has been successfully applied in those cases. **The Committee, therefore, reiterates its prior recommendation that the comparative advantage concept be further developed to maximize the efficient and effective deployment of capacities and resources available in the organizations of the United Nations system (A/67/583, para. 37).**

C. Corporate emergency model

43. Finally, in its previous report, the Advisory Committee observed that a proposed emergency staff deployment facility, as described in the previous report of the Secretary-General, was still at a conceptual stage of development. Without commenting on the merits of this particular proposal, the Committee pointed out that a number of basic questions had arisen that had required detailed elaboration, such as the functioning of a proposed roster and its connection to existing recruitment mechanisms, the vetting process for populating the emergency roster, the resourcing requirements, if any, and the rules relating to temporary deployment (A/67/583, para. 40). Upon enquiry, the Committee was informed that the emergency staff deployment facility was not being pursued at the present time.